

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF CLINTON, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16202300500000</div> <div>City of Clinton</div> <div>611 S 3rd Street</div> <div>Clinton, IA 52732</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		14,093,151		14,093,151	14,311,816
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		14,093,151		14,093,151	14,311,816
Delinquent property taxes		74,780		74,780	0
TIF revenues		2,015,036		2,015,036	2,115,479
Other city taxes		5,295,233	0	5,295,233	5,135,273
Licenses and permits		494,337	0	494,337	463,425
Use of money and property		425,268	422,038	847,306	756,296
Intergovernmental		5,598,965	1,546,299	7,145,264	7,913,614
Charges for fees and service		1,286,687	11,604,737	12,891,424	13,155,536
Special assessments		55,584	0	55,584	58,600
Miscellaneous		4,290,426	295,778	4,586,204	1,846,252
Other financing sources		15,568,938	13,487,987	29,056,925	33,132,722
Total revenues and other sources		49,198,405	27,356,839	76,555,244	78,889,013
Expenditures and Other Financing Uses					
Public safety		11,553,761	0	11,553,761	11,048,976
Public works		4,711,961	0	4,711,961	3,532,641
Health and social services		0	0	0	0
Culture and recreation		3,001,396	0	3,001,396	2,983,748
Community and economic development		2,516,330	0	2,516,330	2,054,118
General government		6,027,469	0	6,027,469	1,996,782
Debt service		4,608,248	0	4,608,248	4,740,087
Capital projects		6,759,657	0	6,759,657	9,451,937
Total governmental activities expenditures		39,178,822	0	39,178,822	35,808,289
Business type activities		0	20,861,573	20,861,573	22,270,106
Total ALL expenditures		39,178,822	20,861,573	60,040,395	58,078,395
Other financing uses, including transfers out		10,387,810	9,423,863	19,811,673	21,042,146
Total ALL expenditures/And other financing uses		49,566,632	30,285,436	79,852,068	79,120,541
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-368,227	-2,928,597	-3,296,824	-231,528
Beginning fund balance July 1, 2015		4,340,273	12,880,420	17,220,693	10,716,615
Ending fund balance June 30, 2016		3,972,046	9,951,823	13,923,869	10,485,087
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 35,905,000	Other long-term debt		\$ 0
Revenue debt		\$ 70,659,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 754,000			
			General obligation debt limit		\$ 79,437,191
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Anita Dalton			563	244-3431	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CLINTON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS		Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A - TAXES											1				
2	Taxes levied on property	7,560,029	4,297,988		2,235,134			14,093,151			14,093,151	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	7,560,029	4,297,988		2,235,134	0		14,093,151		T01	14,093,151	4				
5	Delinquent property taxes	47,779	24,671		2,330			74,780		T01	74,780	5				
6	Total property tax	7,607,808	4,322,659		2,237,464	0	0	14,167,931			14,167,931	6				
7	TIF revenues			2,015,036				2,015,036		T01	2,015,036	7				
	Other city taxes															
8	Utility tax replacement excise taxes	811,567	419,090		39,587			1,270,244		T15	1,270,244	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax				0			0		C30	0	10				
11	Gaming wager tax		230,570					230,570		C30	230,570	11				
12	Mobile home tax	3,738	1,930		182			5,850		T19	5,850	12				
13	Hotel/motel tax	414,075						414,075		T19	414,075	13				
14	Other local option taxes		3,374,494					3,374,494		T09	3,374,494	14				
15	TOTAL OTHER CITY TAXES	1,229,380	4,026,084	0	39,769	0	0	5,295,233	0		5,295,233	15				
16	Section B - LICENSES AND PERMITS	466,207	28,130					494,337		T29	494,337	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,051	5					2,056	18,559	U20	20,615	18				
19	Rents and royalties	323,864	175			56,215	42,958	423,212	403,479	U40	826,691	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	325,915	180	0	0	56,215	42,958	425,268	422,038		847,306	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	13,708	20,266		139,938	233,178		407,090	845,032	B89	1,252,122	27				
28	Community development block grants		199,583					199,583	548,119	B50	747,702	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	13,708	219,849	0	139,938	233,178	0	606,673	1,393,151		1,999,824	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLINTON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		3,296,194					3,296,194		C46	3,296,194	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	528,535	122,009			764,696		1,415,240	94,648	C89	1,509,888	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	528,535	3,418,203	0	0	764,696	0	4,711,434	94,648		4,806,082	60
61												61
62	Local grants and reimbursements											62
63	County contributions	55,189				110,318		165,507	58,500		224,007	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	SRO Reimbursement	115,351						115,351		D89	115,351	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	170,540	0	0	0	110,318	0	280,858	58,500		339,358	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	712,783	3,638,052	0	139,938	1,108,192	0	5,598,965	1,546,299		7,145,264	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	9,005,279	A80	9,005,279	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0	355,246	A01	355,246	78
79	Landfill/garbage							0	1,955,034	A81	1,955,034	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLINTON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0	289,178	A94	289,178	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	10,314						10,314		A89	10,314	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	600						600		A89	600	92		
93	Ambulance charges	957,963						957,963		A89	957,963	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	278,455	39,005					317,460		A61	317,460	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify		350					350			350	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	1,247,332	39,355	0	0	0	0	1,286,687	11,604,737		12,891,424	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS	12,468	28,389			14,727		55,584		U01	55,584	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	150	58,172			442,102	3,382,918	3,883,342		U99	3,883,342	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	76,473	11,135					87,608	227,593	U11	315,201	110		
111	Fines	66,868						66,868	6,712	U30	73,580	111		
112	Internal service charges	11	90,892					90,903	11,580	NR	102,483	112		
113	Other miscellaneous - Specify							0			0	113		
114	Misc Reimbursement	11,911	11,157			115,651	9,285	148,004	49,893		197,897	114		
115	Reimbursement of Damages	5,951	7,750					13,701			13,701	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	161,364	179,106	0	0	557,753	3,392,203	4,290,426	295,778		4,586,204	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLINTON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	11,763,257	12,261,955	2,015,036	2,417,171	1,736,887	3,435,161	33,629,467	13,868,852		47,498,319	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	2,915	4,123					7,038	945	NR	7,983	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				42,637	5,773,941		5,816,578	3,420,691	NR	9,237,269	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	4,866,317	1,094,277		2,225,852	1,477,500		9,663,946	10,066,351		19,730,297	127				
128	Internal TIF loans and transfers in			52,426	28,950			81,376			81,376	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	4,869,232	1,098,400	52,426	2,297,439	7,251,441	0	15,568,938	13,487,987		29,056,925	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	16,632,489	13,360,355	2,067,462	4,714,610	8,988,328	3,435,161	49,198,405	27,356,839		76,555,244	132				
133												133				
134	Beginning fund balance July 1, 2015	2,182,669	3,001,972	3,015,398	-5,434,189	795,401	779,022	4,340,273	12,880,420		17,220,693	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	18,815,158	16,362,327	5,082,860	-719,579	9,783,729	4,214,183	53,538,678	40,237,259		93,775,937	136				
137												137				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF CLINTON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	5,333,435	13,143					5,346,578		E62	5,346,578	2		
3	Purchase of land and equipment		20,266			63,120		83,386		G62	83,386	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	4,838,690	3,307					4,841,997		E24	4,841,997	13		
14	Purchase of land and equipment					777,139		777,139		G24	777,139	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	321,434						321,434		E32	321,434	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	183,227						183,227		E32	183,227	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	10,676,786	36,716		0	840,259	0	11,553,761			11,553,761	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CLINTON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		2,634,617					2,634,617		E44	2,634,617	42
43	Purchase of land and equipment		612,506					612,506		G44	612,506	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment					1,345,164		1,345,164		G81	1,345,164	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		28,194					28,194		E89	28,194	65
66	Purchase of land and equipment					91,480		91,480		G89	91,480	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	3,275,317		0	1,436,644	0	4,711,961			4,711,961	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLINTON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CLINTON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,010,277	77,097					1,087,374		E52	1,087,374	122
123	Purchase of land and equipment	54,788						54,788		G52	54,788	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	762,789						762,789		E61	762,789	127
128	Purchase of land and equipment					144,120		144,120		G61	144,120	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	889,042	56,416					945,458		E61	945,458	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	6,867						6,867		E61	6,867	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,723,763	133,513		0	144,120	0	3,001,396			3,001,396	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	398,561	109,549					508,110		E89	508,110	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	96,131						96,131		E89	96,131	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		215,477					215,477		E50	215,477	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	83,817						83,817		E29	83,817	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			1,612,795				1,612,795		E89	1,612,795	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	578,509	325,026	1,612,795	0	0	0	2,516,330			2,516,330	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLINTON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	239,090						239,090		E29	239,090	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	526,817						526,817		E23	526,817	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	179,561						179,561		E25	179,561	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	186,540						186,540		E31	186,540	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		286,530					286,530		E89	286,530	171
172	Other general government — Current operation	36,945	159,785			271,781	3,056,587	3,525,098		E89	3,525,098	172
173	Purchase of land and equipment					1,083,833		1,083,833		G89	1,083,833	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,168,953	446,315	0	0	1,355,614	3,056,587	6,027,469			6,027,469	176
177	Section G — DEBT SERVICE				4,608,248			4,608,248			4,608,248	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	4,608,248	0	0	4,608,248			4,608,248	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Pavement Mgt Program + Anamosa Road					6,759,657		6,759,657			6,759,657	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	6,759,657	0			6,759,657	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	6,759,657	0	6,759,657			6,759,657	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	15,148,011	4,216,887	1,612,795	4,608,248	10,536,294	3,056,587	39,178,822			39,178,822	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLINTON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							7,101,822		E80	7,101,822	201
202	Purchase of land and equipment							5,131,366		G80	5,131,366	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation							518,751		E01	518,751	213
214	Purchase of land and equipment							150,230		G01	150,230	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							1,311,531		E81	1,311,531	216
217	Purchase of land and equipment							40,954		G81	40,954	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation							1,614,223		E94	1,614,223	222
223	Purchase of land and equipment							16,000		G94	16,000	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLINTON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								447,172	E89	447,172	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								4,529,524		4,529,524	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								20,861,573		20,861,573	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	15,148,011	4,216,887	1,612,795	4,608,248	10,536,294	3,056,587	39,178,822	20,861,573		60,040,395	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,384,671	8,621,763			300,000		10,306,434	9,423,863		19,730,297	255
256	Internal TIF loans/repayments and transfers out			81,376				81,376			81,376	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,384,671	8,621,763	81,376	0	300,000	0	10,387,810	9,423,863		19,811,673	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	16,532,682	12,838,650	1,694,171	4,608,248	10,836,294	3,056,587	49,566,632	30,285,436		79,852,068	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	2,282,476	3,523,677	3,388,689	-5,327,827	-1,052,565	1,157,596	3,972,046			3,972,046	267
268	Total Governmental	2,282,476	3,523,677	3,388,689	-5,327,827	-1,052,565	1,157,596	3,972,046			3,972,046	268
269	Proprietary								9,951,823		9,951,823	269
270	Total ending fund balance June 30, 2016	2,282,476	3,523,677	3,388,689	-5,327,827	-1,052,565	1,157,596	3,972,046	9,951,823		13,923,869	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,815,158	16,362,327	5,082,860	-719,579	9,783,729	4,214,183	53,538,678	40,237,259		93,775,937	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CLINTON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
						Amount - Omit cents					
Total salaries and wages paid.....						Z000 \$	10,931,415				
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$			
2. Sewer utility	19U 72,992,000	29U	39U 2,333,000	49U	49U	49U 70,659,000	49U	I89 2,033,422			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U 754,000	29U	39U	49U	49U 754,000	49U	49U	I89			
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89			
10. G.O. Debt	19U 29,645,000	29U 8,960,000	39U 2,700,000	49U 35,905,000	49U	49U	49U	I89 902,398			
11.	19U	29U	39U	49U	49U	49U	49U	I89			
12.	19U	29U	39U	49U	49U	49U	49U	I89			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	103,391,000	8,960,000	5,033,000	35,905,000	754,000	70,659,000	0	2,935,820			
B. Short-term debt				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016											
Actual valuation -- January 1, 2014				\$	1,588,743,823		x .05 = \$	79,437,191			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$		\$		16,817,430		16,817,430			
REMARKS											